

REMARKS

In the Office Action dated April 19, 2006, the Specification was objected to; claims 1, 2, 4-7, and 9-14 were rejected under 35 U.S.C. § 112, ¶¶ 1 and 2; claims 1, 2, 4, and 5 were rejected under § 103 over U.S. Patent Application Publication No. 2002/0052792 (Johnson) in view of U.S. Patent Application Publication No. 2003/0055883 (Wiles); and claims 6, 7, and 9-14 were rejected under § 103 over Johnson in view of Wiles and "Propel Announces Strategic Partnerships..." (Propel).

INCORPORATION OF ESSENTIAL MATERIAL BY REFERENCE

Applicant has added publication numbers of the referenced applications into the Specification of the present application. Therefore, the objection to the Specification has been rendered moot.

Note that Applicant is not taking any position with respect to whether the material incorporated by reference constitutes essential material.

REJECTIONS UNDER 35 U.S.C. § 112, ¶ 1

The Office Action rejected the following language added in the previous amendment as lacking written description support and lacking enablement: “extracting any taxable transaction regarding sales and/or use tax for payments and accruals which may require human intervention, storing the tax due on any remaining taxable transaction that does not other [sic] require human intervention.” 4/19/2006 Office Action at 2-3. This language has been deleted to render the rejections moot.

Appln. Serial No. 09/995,294  
Amendment Dated July 19, 2006  
Reply to Office Action Mailed April 19, 2006

REJECTION UNDER 35 U.S.C. § 112, ¶ 2

The language “which may require human intervention” has been deleted from the claims to render this rejection moot.

### REJECTIONS UNDER 35 U.S.C. § 103

Independent claim 1 was rejected as being obvious over Johnson and Wiles. Claim 1 has been amended to recite that the first server is associated with a merchant and to further recite a service provider computer system to which the merchant is subscribed, where the service provider computer system comprises the second server, communications infrastructure, third server, and fourth server. Claim 1 thus clearly delineates a server associated with a merchant from servers associated with the service provider computer system, where the servers of the service provider computer system provide the various tasks recited in claim 1. The benefit of using a service provider computer system that is separate from the server of the merchant, in accordance with some embodiments, is that the merchant (or subscriber) can outsource the burden of tax calculation and remittance to a service provider. *See* Specification, p. 42, lines 3-9. The provision of a server associated with a merchant and a separate service provider computer system to which the merchant is subscribed, where the service provider computer system has the servers of claim 1, is clearly not taught or suggested by the hypothetical combination of Johnson and Wiles.

Fig. 12 of Johnson depicts a web merchant 104 that is able to access a system administrator 108 for the purpose of obtaining taxability and tax rate information for items that are selected by a consumer making a purchase with the merchant. *See* Johnson, ¶ [0105]. The system administrator 108 of Johnson administers a master database that stores tax assessment information, including whether an item is taxable, non-taxable or tax-exempt, and if taxable, the appropriate tax rate. Johnson, ¶ [0062]. However, as specifically taught by Johnson, the transfer of accumulated tax to a state escrow account for making tax payments to a taxing jurisdiction is performed by the merchant, *not* by the system administrator. *See* Johnson, Fig. 12 (104, 122, 128), ¶ [0107]. In fact, Johnson explicitly states that the retailer “must first set up a separate ACH debit/credit account with its financial institution for the purpose of capturing tax.” Johnson, ¶ [0103]. However, rather than providing a service provider computer system to perform the tasks of computing taxes due on a corresponding transaction *and* transmitting a file to a selected financial institution for remission of funds to a government authority, Johnson specifically teaches that the merchant (or retailer) must itself perform the task of transferring accumulated tax to the taxing jurisdiction.

Wiles is completely unrelated to the present invention, since Wiles merely relates to recording and replaying client-server transactions for the purpose of monitoring, analyzing, and managing resources of an enterprise. There is absolutely no mention or suggestion whatsoever by Wiles of computing tax due on a corresponding transaction and remitting funds to a government authority. Therefore, it is respectfully submitted that the hypothetical combination of Johnson and Wiles does not teach or suggest all elements of claim 1. A *prima facie* case of obviousness has not been established for at least this reason. See M.P.E.P. § 2143 (8<sup>th</sup> ed., Rev. 3), at 2100-135.

The Office Action further conceded that Johnson fails to disclose receiving XML-based data. 4/19/2006 Office Action at 5. Instead, the Office Action relied upon Wiles as disclosing use of XML formatted data. *Id.*

It is respectfully submitted that a person of ordinary skill in the art would not have been motivated to combine the teachings of Johnson and Wiles. Note that the teachings of Wiles are completely unrelated to the teachings of Johnson. Whereas Johnson relates to a system for assessing the taxability of goods or services sold at retail or wholesale, Wiles teaches a system for recording and replaying client-server transactions on selected clients to gauge the performance of client-server systems from the perspective of the client. Wiles, Abstract. The XML reports referred to in Wiles are reports containing input gathered by agents running on clients. The XML reports of Wiles are completely unrelated to the XML-based data recited in claim 1, which XML-based data refers to transactional data for which taxes are to be computed. There clearly did not exist any desirability to incorporate the monitoring techniques relating to recording and replaying client-server transactions to gauge the performance of client-server systems, as taught by Wiles, into the system of Johnson, which is used for assessing taxability of goods or services sold at retail or wholesale. Therefore, it is respectfully submitted that no motivation or suggestion existed to combine the teachings of Johnson and Wiles. A *prima facie* case of obviousness has therefore not been established with respect to Johnson and Wiles for this additional reason. See M.P.E.P. § 2143, at 2100-135.

Independent claims 2 and 4 are similarly allowable over the asserted combination of Johnson and Wiles.

With respect to the obviousness rejections of claims 6, 7, and 9-14 over Johnson, Wiles, and Propel, it is noted that Propel was cited as showing a tax module and creating software in a modular architecture. However, Propel does not teach or suggest the provision of a service provider computer system, as recited in claims 6, 7, and 9-14. Therefore, the obviousness rejections of these claims over Johnson, Wiles, and Propel are also defective. Also, in view of the fact that there existed no motivation or suggestion to combine Johnson and Wiles, it is further respectfully submitted that there existed no motivation or suggestion to combine Johnson, Wiles, and Propel.

Moreover, claim 11 recites a seventh device having modular tax return programming for automated generation of a tax return and transmitting the return electronically to the government authority. The rejection of claim 11 makes no mention of the seventh device for automated generation of a tax return that is recited in claim 11. Therefore, the rejection of claim 11 is defective for this additional reason.

None of Johnson, Wiles, or Propel teaches or suggests a device for automated generation of a tax return. Although Johnson refers to providing transactional reports, these transactional reports are not the same as a tax return. Applicant has attached two dictionary definitions (from the Compact Oxford English Dictionary and the MSN Encarta Dictionary) to provide some definitions for the term "tax return." Based on the understanding of a person of ordinary skill in the art of what constitutes a tax return, it is respectfully submitted that none of the cited references discloses or suggests the generation of a tax return in the manner recited in the claim.

Independent claim 14 also recites a device having modular tax return programming for automated generation of a tax return, which is not disclosed or suggested by the cited references.

Newly added independent claim 20 is also allowable since claim 20 recites a service provider computer system to provide a tax calculation and payment service, where the service provider computer system comprises a web server to receive transaction requests from subscriber computer systems associated with corresponding merchants who have subscribed to the tax calculation and payment service. The service provider computer system further comprises one or more additional servers having a services module executable in the one or more additional servers, where the services module comprises a first module, a tax computation module, and a

tax remission module. A service provider computer system that has the features of claim 20 is clearly not taught or suggested by the hypothetical combination of Johnson and Wiles.

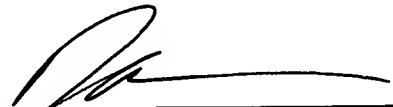
Dependent claims, including newly added dependent claims 17-19 and 21-24, are allowable for at least the same reasons as corresponding independent claims.

In view of the foregoing, allowance of all claims is respectfully requested. The Commissioner is authorized to charge any additional fees and/or credit any overpayment to Deposit Account No. 08-2025 (100111405-2).

Respectfully submitted,

Date: \_\_\_\_\_

Jul 19, 2006



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### tax return

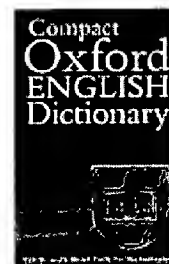
• **noun** a form on which a taxpayer makes a statement of income and personal circumstances, used to assess liability for tax.

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A B C D E F G H I J K L M N O P Q R S T U V W X Y Z



tax return

tax holiday  
tax incentive  
tax inspector  
tax lien  
tax loss  
tax man  
tax rate  
tax relief

**► tax return**

tax sale  
tax shelter  
tax subsidy  
tax year  
taxa  
taxation  
taxeme  
taxi

**tax re·turn** (*plural* tax re·turns)

noun

**Definition:**

**forms for calculating tax liability:** the set of government forms on which earnings and expenses are recorded in order to calculate the tax liability of a person or business



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